

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
Debtors. : (Jointly Administered)
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**SECOND SUPPLEMENTAL AFFIDAVIT AND DISCLOSURE STATEMENT OF
NANCY A. VALENTINE, ON BEHALF OF HAHN LOESER & PARKS LLP**

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Nancy A. Valentine, being duly sworn, upon her oath, deposes and says:

1. I am a Partner in Hahn Loeser & Parks LLP, located at 200 Public Square, Suite 2800, Cleveland, Ohio 44114(the “Firm”).
2. On November 20, 2008, I executed an Affidavit and Disclosure Statement [Docket No. 1792] (the “Affidavit”) in support of the Debtors’ retention of the Firm as ordinary course professionals to provide legal services in conjunction with a state court foreclosure and receivership action pending in the Stark County Common Pleas Court, Stark County, Ohio styled as, *Lehman Brothers Holdings Inc. v. United Petroleum Marketing, LLC, et al.*, Case No. 2007 CV 02056 and submitted the Affidavit and a completed Retention Questionnaire (the “Questionnaire”) to the Debtors’ bankruptcy counsel, to be filed with the Court in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394]. The

Debtors subsequently filed the Affidavit and Questionnaire with the Court on November 26, 2008 [Docket No. 1792].

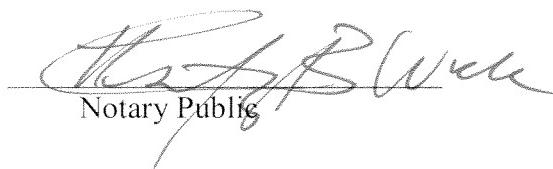
3. On March 9, 2009, I executed a Supplemental Affidavit and Disclosure Statement [Docket No. 3071] (the "Supplemental Affidavit").

4. This Affidavit (the "Second Supplemental Affidavit") supplements to the Supplemental Affidavit to disclose that the Firm has been retained by Debtor Lehman Brothers Holdings Inc. as an ordinary course professional to represent it in a matter related to ION Holding and ION Capital.

5. Debtor Lehman Brothers Holdings Inc. owes the Firm \$11,115.76 for prepetition services.

By: 
Nancy A. Valentine, Esq.

Subscribed and sworn to before me
this 20th day of November 2009


Notary Public



CHRISTOPHER B. WICK,
Attorney at Law
Notary Public, State of Ohio
My commission has no expiration date.
Section 147.03 O.R.C.